PCAOB Rule 1002 governs the computation of periods of time prescribed in or allowed by the Board’s rules or orders. Under Rule 1002, federal legal holidays affect the computation of these time periods in certain circumstances. The Note to Rule 1002 provides that the Secretary will maintain a list of federal legal holidays. For 2018, those holidays are:

- January 1, New Year’s Day
- January 15, Birthday of Martin Luther King, Jr.
- February 19, Washington’s Birthday
- May 28, Memorial Day
- July 4, Independence Day
- September 3, Labor Day
- October 8, Columbus Day
- November 12, Veterans Day
- November 22, Thanksgiving Day
- December 25, Christmas Day

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